

**AMENDMENT TO THE AMENDMENT IN THE
NATURE OF A SUBSTITUTE TO H.R. 3524
OFFERED BY MR. SHERMAN OF CALIFORNIA**

Page 76, line 21, insert “(except that such report should exclude from its analysis the delisting or potential delisting of companies from United States markets as a result of failing to retain a Public Company Accounting Oversight Board-registered public accounting firm as required by section 104 of the Sarbanes-Oxley Act of 2002 (15 U.S.C. 7214))” before the colon at the end.

